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12 UNITED STATES DISTRICT COURT  
13 NORTHERN DISTRICT OF CALIFORNIA  
14 OAKLAND DIVISION  
15

16 In re:

17 DEAN GORDON POTTER,

18 Debtor.

) Case No.: 4:07-04826-CW  
) Bankruptcy No. 06-42425-LT-11  
) CHAPTER 11  
)

) **UNITED STATES REPLY TO DEBTOR'S**  
) **OBJECTION TO THE BANKRUPTCY**  
) **COURT'S RECOMMENDATION**  
)

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22 The United States of America, on behalf of its agency, the Internal Revenue Service, by and  
23 through its undersigned attorneys, hereby replies to the Debtor's Objection to the Bankruptcy Court's  
24 Recommendation. The United States in its Motion and Memorandum of Points and Authorities  
25 adequately discussed both the Unico and the Potter cases. The United States also adequately discussed  
26 the reasons for the Withdraw of the Reference and the subsequent transfer of the Potter federal tax  
27 disputes to the Eastern District of California. Debtor's Objection to the Bankruptcy Court's  
28 recommendation does not raise any new matter that would require a further response.

1 WHEREFORE, the United States prays that the Motion be granted.

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3 SCOTT N. SCHOOLS  
4 United States Attorney

5 /s/ Thomas Moore  
6 THOMAS MOORE  
7 Assistant United States Attorney  
8 Chief, Tax Division  
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**CERTIFICATE OF SERVICE**

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

**UNITED STATES REPLY TO DEBTOR'S OBJECTION TO THE BANKRUPTCY COURT'S RECOMMENDATION**

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

X **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

           **PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)**

           **FACSIMILE (FAX) No.:** \_\_\_\_\_

to the parties addressed as follows:

**PLEASE SEE ATTACHED**

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **November 13, 2007** at San Francisco, California.

\_\_\_\_\_  
/s/ Kathy Tat  
**KATHY TAT**  
**Legal Assistant**

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